

AMENDED IN ASSEMBLY APRIL 16, 2013

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 1218

Introduced by Assembly Member Gray

February 22, 2013

An act to amend Section 8546.1 of the Government Code, relating to the California State Auditor.

LEGISLATIVE COUNSEL'S DIGEST

AB 1218, as amended, Gray. California State Auditor: duties.

Existing law requires the California State Auditor to conduct financial and performance audits as directed by statute, and to conduct audits of a state or local governmental agencies or other publicly created entities as requested by the Joint Legislative Audit Committee.

This bill also would authorize the California State Auditor to conduct additional followup audit work that is ~~reasonably~~ related to findings and recommendations related to the above-described audits, as specified. The bill additionally would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 8546.1 of the Government Code is
2 amended to read:

1 8546.1. (a) The California State Auditor shall conduct financial
2 and performance audits as directed by statute. The California State
3 Auditor may conduct these audits of any state agency as defined
4 by Section 11000, whether created by the California Constitution
5 or otherwise, any local governmental agency, including any city,
6 county, and school or special district, or any publicly created entity.
7 However, the California State Auditor shall not audit the activities
8 of the Milton Marks “Little Hoover” Commission on California
9 State Government Organization and Economy or the Legislature
10 to ensure compliance with government auditing standards.

11 (b) The California State Auditor shall conduct any audit of a
12 state or local governmental agency or any other publicly created
13 entity that is requested by the Joint Legislative Audit Committee
14 to the extent that funding is available and pursuant to the priority
15 established by the committee with respect to other audits requested
16 by the committee. Members of the Legislature may submit requests
17 for audits to the committee for its consideration and approval. Any
18 audit request approved by the committee shall be forwarded to the
19 California State Auditor as a committee request.

20 (c) The California State Auditor shall complete any audit in a
21 timely manner and pursuant to the “Government Auditing
22 Standards” published by the Comptroller General of the United
23 States.

24 (d) The California State Auditor, after performing an audit
25 pursuant to subdivision (a) or (b), may conduct additional followup
26 audit work that is ~~reasonably~~ related to any findings and
27 recommendations related to those audits.

28 (e) Immediately upon completion of the audit, the California
29 State Auditor shall transmit a copy of the audit report to the
30 commission. Not later than 24 hours after delivery to the
31 commission, the California State Auditor shall deliver the report
32 to the Legislature, appropriate committees or subcommittees of
33 the Legislature, and the Governor. Once transmitted to these
34 parties, the report shall be made available to the public.